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8 **UNITED STATES DISTRICT COURT**
9 **NORTHERN DISTRICT OF CALIFORNIA**
10 **SAN FRANCISCO DIVISION**

11 SECURITIES AND EXCHANGE COMMISSION,
12 Plaintiff,
13 vs.
14 CHRISTOPHER M. BALKENHOL
15 Defendant.
16

Case No. C 07 2537 JCS

**STIPULATION AND CONSENT TO
PROCEED BEFORE A UNITED STATES
MAGISTRATE JUDGE**

STIPULATION AND CONSENT TO PROCEED BEFORE A UNITED STATES
MAGISTRATE JUDGE

In accordance with the provisions of Title 28, U.S.C. Section 636(c), plaintiff Securities and Exchange Commission and defendant Christopher M. Balkenhol hereby voluntarily consent to have a United States Magistrate Judge conduct any and all further proceedings in the case, including trial, and order the entry of a final judgment. Appeal from the judgment shall be taken directly to the United States Court of Appeals for the Ninth Circuit.

Respectfully submitted,

Dated: May 17, 2007

By: /s/ William T. Salzman
Helane L. Morrison
Marc J. Fagel
Michael S. Dicke
Jina L. Choi
William T. Salzman

Attorneys for Plaintiff
SECURITIES AND EXCHANGE COMMISSION

Dated: May 17, 2007

By: /s/ Lawrence Achorn
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Attorney for Defendant
CHRISTOPHER M. BALKENHOL

I, William T. Salzman, am the ECF User whose ID and password are being used to file this Stipulation and Consent to Proceed Before a United States Magistrate Judge. In compliance with General Order X.B., I hereby attest that Lawrence Achorn has concurred in this filing.

Dated: May 17, 2007

/s/ William T. Salzman
William T. Salzman

Attorney for Plaintiff
SECURITIES AND EXCHANGE COMMISSION